

## ABSTRAK

### PENGARUH *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE* DAN KOMITE AUDIT TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI

(Survei pada Perusahaan di *Jakarta Islamic Index* periode 2018-2023)

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Penelitian ini bertujuan untuk mengetahui *Corporate Social Responsibility Disclosure* dan Komite Audit serta pengaruhnya terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Moderasi pada perusahaan yang terdaftar di *Jakarta Islamic Indeks* Efek periode 2018–2023, baik secara parsial maupun simultan. Teknik sampling yang digunakan dalam penelitian ini adalah *purposive sampling*. Metode analisis data menggunakan regresi data panel dengan pendekatan *Random Effect Model* (REM). Hasil analisis data menunjukkan bahwa *Corporate Social Responsibility Disclosure* dan Komite Audit pada perusahaan di *Jakarta Islamic Indeks* selama periode penelitian berada dalam kondisi yang beragam. *Corporate Social Responsibility Disclosure* cenderung stabil di tiap perusahaan, Komite Audit menunjukkan kuantitas yang sesuai aturan, dan Profitabilitas yang cenderung masih dibawah standar industri. Hasil penelitian juga menunjukkan bahwa secara parsial, *Corporate Social Responsibility Disclosure* berpengaruh negatif dan signifikan terhadap Nilai Perusahaan dan Komite Audit berpengaruh positif dan tidak signifikan terhadap Nilai Perusahaan. Sedangkan secara simultan *Corporate Social Responsibility Disclosure* dan Komite Audit berpengaruh terhadap Nilai Perusahaan. Selain itu Profitabilitas dapat memperkuat pengaruh *Corporate Social Responsibility Disclosure* terhadap Nilai Perusahaan secara signifikan, Profitabilitas tidak dapat memperkuat pengaruh Komite Audit terhadap Nilai Perusahaan secara tidak signifikan serta secara Simultan Profitabilitas mampu memperkuat pengaruh *Corporate Social Responsibility Disclosure* dan Komite Audit terhadap Nilai Perusahaan.

**Kata Kunci :** *Corporate Social Responsibility Disclosure*, Komite Audit, Nilai Perusahaan, Profitabilitas.

## **ABSTRACT**

### ***THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND AUDIT COMMITTEE ON COMPANY VALUE WITH PROFITABILITY AS A MODERATING VARIABLE***

*(Survey on Companies in the Jakarta Islamic Index for the period 2018-2023)*

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*This research aims to understand Corporate Social Responsibility Disclosure and the Audit Committee and their effects on Company Value with Profitability as a Moderating Variable in companies listed on the Jakarta Islamic Index during the period of 2018–2023, both partially and simultaneously. The sampling technique used in this research is purposive sampling. The data analysis method employed is panel data regression with a Random Effect Model (REM) approach. The results of the data analysis indicate that Corporate Social Responsibility Disclosure and the Audit Committee in companies listed on the Jakarta Islamic Index during the research period are in varying conditions. Corporate Social Responsibility Disclosure tends to be stable across companies, the Audit Committee shows a quantity that complies with regulations, and Profitability tends to be below industry standards. The research results also show that partially, Corporate Social Responsibility Disclosure has a significant negative effect on Firm Value, and the Audit Committee has a positive but insignificant effect on Firm Value. Meanwhile, simultaneously, Corporate Social Responsibility Disclosure and the Audit Committee have an effect on Firm Value. In addition, Profitability can significantly strengthen the effect of Corporate Social Responsibility Disclosure on Firm Value, but Profitability cannot significantly strengthen the effect of the Audit Committee on Firm Value, and simultaneously, Profitability can strengthen the effect of Corporate Social Responsibility Disclosure and the Audit Committee on Firm Value.*

**Keywords:** *Corporate Social Responsibility Disclosure, Audit Committee, Company Value, Profitability.*